



Internal Revenue Service  
Department of the Treasury  
1973 North Kulon White Blvd.  
Ogden, UT 84201

Mail Stop: 4456  
Person to Contact:  
Ms. Kent  
Employee Number:  
Telephone Number:  
1-866-899-9083  
Extension:  
Hours: 5:30 p.m. to 11 p.m.  
Mountain Time  
Monday - Friday  
Taxpayer Identification Number:  
-8260  
Tax Period Ending:  
1999

Date: July 15, 2002

BILLY D FLOYD

INDIAN TRAIL NC 28079

Dear Mr. Floyd:

We considered your letter dated May 31, 2002, concerning the tax year shown above and found that it does not justify changing our previous determination.

The United States Supreme Court has consistently ruled that the income tax laws are constitutional. The Internal Revenue Service is charged with the responsibility of seeing that taxpayers comply with the Internal Revenue laws. Persons not filing timely and correct tax returns subject themselves to civil and criminal penalties in addition to their tax liability.

You will receive a Notice of Deficiency in the near future. This notice allows you 90 days in which to agree with the tax proposed, provide more information for consideration, or file a petition with the United States Tax Court for reconsideration of your tax liability.

Sincerely,

Operations Manager,  
Exam SC Support

Enclosures:  
Examination Report  
Envelope

**Government  
Exhibit**  
Sentencing 3

Spec Ltr CE22-L692